



DECLARATION AND POWER OF ATTORNEY

I, MAHESH C. BHARDWAJ declare:

I am a citizen of the United States of America and a resident of State College, Pennsylvania, whose post-office address is 238 E. Doris Avenue, State College, Pennsylvania 16801.

I believe myself to be the original, first and sole inventor of the improvement entitled "ANISOTROPIC ACOUSTIC IMPEDANCE MATCHING MATERIAL" which is described and claimed in U.S. Application No. 10/758,782, filed January 15, 2004.

I have reviewed and understand the contents of the specification, including the claims.

That this application claims the benefit of earlier filed United States Provisional Patent Application Serial No. 60/440,660, filed January 16, 2003.

That, as to the subject matter of this application which is common to said provisional patent application, I do not know and do not believe that the same was ever known or used in the United States before my invention thereof; or patented or described in any printed publication in any country before my invention thereof or more than one year prior to said provisional patent application; or in public use or on sale in the United States more than one year prior to said provisional patent application.

That said common subject matter has not been patented or been made the subject of an inventor's certificate before the date of said provisional patent application in any country foreign to the United States on an application filed by me or my legal representatives or assigns more than twelve months prior to said provisional patent application.

That the first filed application for patent or inventor's certificate on said invention set forth in said provisional patent application filed by me or my legal representatives or assigns in any country foreign to the United States is: none.

As to the subject matter of this application which is not common to said provisional patent application, I do not know and do not believe that the same was ever known or used in the United States before my invention thereof; or patented or described in any printed publication in any country before my invention or more than one year prior to the date of this application; or in public use or on sale in the United States more than one year prior to the date of this application.

That said subject matter of this application which is not common to said provisional patent application has not been patented or made the subject of an inventor's certificate in any country foreign to the United States on an application filed by me or my legal representatives or assigns more than twelve months prior to the date of this application.

That the first filed application for patent or inventor's certificate on said invention set forth in this application filed by me or my legal representatives or assigns in any country foreign to the United States is: none.

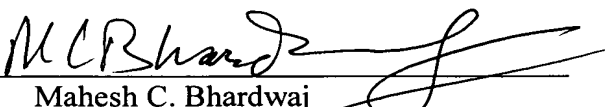
I acknowledge my duty to disclose information of which I am aware which is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a), including matters as occurred between the filing date of my said provisional patent application and the filing date of this application.

I declare further that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

I hereby appoint David C. Hanson, Registration No. 23,024; William H. Logsdon, Registration No. 22,132; Russell D. Orkin, Registration No. 25,363; Frederick B. Ziesenheim, Registration No. 19,438; Richard L. Byrne, Registration No. 28,498; Kent E. Baldauf, Registration No. 25,826; Barbara E. Johnson, Registration No. 31,198; Paul M. Reznick, Registration No. 33,059; John W. McIlvaine, Registration No. 34,219; Julie W. Meder, Registration No. 36,216; Lester N. Fortney, Registration No. 38,141; Randall A. Notzen, Registration No. 36,882; James G. Porcelli, Registration No. 33,757; Kent E. Baldauf, Jr., Registration No. 36,082; Christian E. Schuster, Registration No. 43,908; Nathan J. Prepelka, Registration No. 43,016; Jessica M. Schroth, Registration No. 47,102; Kirk M. Miles, Registration No. 37,891; J. Matthew Pritchard, Registration No. 46,228; Darrell E. Williams, Registration No. 45,222; Philip J. Foret, Registration No. 51,689; Patricia A. Olosky, Registration No. 53,411; Alexander Detschelt, Registration No. 50,261; and Gwen R. Acker Wood, Registration No. 51,027, whose post-office address is 700 Koppers Building, 436 Seventh Avenue, Pittsburgh, Pennsylvania 15219-1818, Telephone No. 412-471-8815, my attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith, to amend the specification, to appeal in case of rejection, as they may deem advisable, to receive the patent when granted and generally to do all matters and things needful in the premises, as fully and to all intents and purposes as I could do.

All correspondence and telephone calls should be addressed to David C. Hanson.

I hereby subscribe my name to the foregoing declaration and power of attorney this 22 day of March, 2004.


Mahesh C. Bhardwaj